

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

Case No. 9:24-cv-80713-RLR

SCOTT L. and ELENA SHLEIFER,)
)
Plaintiffs,)
)
v.)
)
UNITED STATES OF AMERICA,)
)
Defendants.)
_____)

UNITED STATES' REPLY STATEMENT OF MATERIAL FACTS

In accordance with Local Rule 56.1, the United States of America responds to Plaintiffs' Additional Facts in support of their Response to the United States' Motion for Summary Judgment (ECF 48) as follows:

30. Undisputed.

31. Undisputed.

32. Undisputed.

33. Undisputed.

34. Undisputed.

35. *Disputed*. The United States does not dispute that Mr. Ablamsky orally advised the IRS revenue agent that the depreciation deduction was reported as unreimbursed partnership expenses in other years, but this fact is immaterial. ECF 40-15 at 2. The United States disputes any implication or inference that the

treatment of the depreciation deduction claimed in other years has any bearing on the year at issue because each tax year stands alone.

36. *Disputed.* The United States does not dispute that the quoted text appears in the Examining Officer's Activity Record. The United States disputes this fact to the extent it infers entitlement to a refund based on unreimbursed partnership expense on Schedule E or that the IRS determined that the depreciation expense was properly claimed in other years. The IRS never examined whether the Shleifers were entitled to report the depreciation expense on a Schedule E for the year at issue or any other years. ECF No. 40-15 at 2, 44-1 at 2.

37. *Disputed.* The United States does not dispute the substance of this fact. The United States disputes this fact to the extent it infers entitlement to a refund based on unreimbursed partnership expense on Schedule E. The revenue agent did not examine the amended return to make such a determination.

38. Undisputed, but immaterial.

Dated: May 5, 2025

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on May 5, 2025, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will give notice of the filing to all registered participants.

Amanda King
AMANDA KING
Trial Attorney, Tax Division
U.S. Department of Justice